



Affidavit of Loss of Taxable Fuel

Reference SDCL 10-47B-137

Explanation

Any person or business licensed in the sale of fuels may collect a refund of fuel taxes paid on fuel lost by leakage or theft, or fuel lost or destroyed by fire, flood, tornado, windstorm or explosion. For a refund of taxes on fuel lost by leakage or theft, the total gallons lost must exceed 500 gallons. For a refund of taxes on fuel lost or destroyed by fire, flood, tornado, windstorm or explosion, the total gallons must exceed 100 gallons.

All claims must be filed with the Department of Revenue within 30 days after the loss is discovered.

Attach this completed affidavit to the Marketer Refund Form. Be sure that you have completed Line 3 of the form.

Claimant Information

Claimant Name	License Number
Address	Phone Number

Loss Information

Casualty Loss Caused By – Check One

☐ Fire ☐ Lightning ☐ Flood ☐ Tornado ☐ Windstorm ☐ Explosion ☐ Other (Explain):

Note: Casualty loss must exceed 100 gallons. Attach copies of insurance report.

Loss Form – Check One

☐ Theft ☐ Tank Leakage

Note: Loss by theft or leakage must exceed 500 gallons. If fuel is lost by theft, attach copies of police and insurance reports.

Type of product Lost	Gallons Lost	X	Tax Rate	=	Claim Amount
			\$		\$
Date of Loss	Location of Loss				
Explanation of circumstances surrounding loss					

Signature

I declare and affirm under the penalty of perjury that this report has been examined by me, and to the best of my knowledge and belief is in all things true and correct. I understand that upon request, my books and records will be made available for inspection by the Department.

I also understand that if the loss was not reported to the Department of Revenue by telegram, registered or certified mail within 10 days of the discovery of the loss, I am not entitled to a refund of any tax paid on the claimed fuel.

Signature	Title	Date
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Notarization

Subscribed and sworn before me this _____ day
of _____, 20_____.

Affix Seal Here

Notary Public

My commission expires on _____